Lesson Plan for the Session 2022-23 (Odd Semester)

Class- M.COM II (Semester 3)

Subject – Security Analysis and Portfolio Management

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| Sr. No. | Month | Topics to be covered |
| 1. | September | Introduction to Investment analysis: Nature & scope of investment analysis; approaches to investment analysis, investment process, Security return and risk analysis: systematic & non systematic risk. |
| 2. | October |  Default risk, foreign exchange risk, interest rate risk, purchasing power risk, securities’ market: Primary market, Secondary market; Primary market: role, functions & methods of selling securities in primary market; SEBI guidelines on public issue |
| 3.  | November | Secondary market: Importance, trading mechanism, listing of securities on stock exchange, depository: role & functions, Depositories Act, 1996 (outline). Linkage of Primary & Secondary markets. |
| 4. | December | Valuation of securities, bonds, debentures, preference shares & equity shares, fundamental & technical analysis, EMH.Revision & Test |

Class- B.COM III (Semester 5)

Subject – Financial Management

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| Sr. No. | Month | Topics to be covered |
| 1. | September | Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques. Materials: material planning &purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques. |
| 2. | October | Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes. Overheads: classification, allocation, apportionment and absorption of overheads; under and overabsorption. |
| 3.  | November | Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport). Standard costing and variance analysis: material and labour. |
| 4. | December | Cost control and cost reduction; cost audit; an overview of cost audit standards.Revision & Test |

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